S6590-1.25-U

OREGON DEPARTMENT OF EDUCATION
700 Pringle Parkway SE
Salem, OR 97310

SCHOOL DISTRICT AUDIT SUMMARY
1986-87

SCHOOL FINANCE &
DATA INFORMATION SERVICES

RESOURCES	TOTAL	100 GENERAL	200 SPECIAL REVENUE FUNDS FEDERAL	200 SPECIAL REVENUE FUNDS OTHER	300 DEBT SERVICE	400 CAPITAL PROJECTS	500 ENTERPRISE	600 INTERNAL SERVICES	700 TRUST & AGENCY
REVENUE FROM LOCAL SOURCES									
1111 Taxes - Current Year's Levy	1,037,512,681	985,300,095		627,811	50,142,244	993,644	384,158		64,730
1112 Taxes - Prior Years' Levies	120,692,909	115,023,020		9,685	5,530,356	111,183	5,626		13,039
1200 Local Governmental Units	3,678,254	3,663,712	14,474		68				
1310 Regular Day School Tuition	7,376,902	7,231,912	62,086	71,732					11,172
1320 Adult/Continuing Education	425,043	208,377	56,372	152,354			7,940		
1330 Summer School Tuition	306,034	295,822		7,492					2,720
1400 Transportation Fees	678,962	300,234	2,670	375,112	582				364
1500 Earnings on Investments	42,916,700	30,704,877	7,571	327,387	3,702,305	5,196,072	329,952	1,692,863	955,673
1600 Food Service Sales	29,567,827	3,746,139			25,262		25,769,210		27,215
1700 Cocurricular Activities	33,878,955	6,734,011		76,279		340	63,330		27,004,995
1800 Community Services Income	1,399,207	164,917	549,374	353,955			268,078	15,627	47,256
1910 Rentals (Except Textbooks)	3,083,743	2,033,710		21,237		655,248	365,683		7,865
1920 Private Contributions	1,042,056	115,206	156,116	8,000		64,492	108,160		590,082
1940 Services Provided Other LEAs	1,614,139	510,690	103,219	1,516			6,000	905,267	87,447
1950 Textbook Sales/Rentals	61,531	45,445		14,636					1,450
1990 Other Local Sources & Refunds	31,915,938	6,740,922	272,921	224,195	11,387,772	4,138,265	292,407	8,222,844	636,612
1000 Total Local Revenue	1,316,150,881	1,162,819,088	1,224,803	2,271,391	70,788,590	11,159,244	27,600,544	10,836,601	29,450,620
REV. FROM INTERMEDIATE SOURCES									
2101 County School Fund (exc.FFF)	6,667,646	6,661,911			5,735				
2102 ESD Equalization	6,818,818	6,818,818							
2210 ESD Special Programs	15,786,898	13,952,148	1,663,660	168,241		2,849			
2800 State-Managed County Timber	1,898,963	1,880,456			18,507				
2900 Other Intermediate Revenues	5,591,723	4,691,921	735,850	131,239		1,496			31,216
2000 Total Intermediate Revenue	36,764,048	34,005,255	2,399,510	299,480	24,242	4,345	0	0	31,216
REVENUE FROM STATE SOURCES									
3101 Basic School Support Fund	478,701,583	478,468,437		227,086			6,060		
3102 BSSF - School Lunch Match	1,730,703	442,148					1,288,555		
3103 Common School Fund	15,909,521	15,909,521							
3104 State Timber Revenue	2,680,897	2,645,763			189	34,945			
3201-3 Special Education Programs	15,554,863	9,803,373	4,882,332	869,158					
3204 Driver Education	962,306	883,708	25,622	37,274					15,702
3205 Special Schools	4,804,458	103,548	434,153	4,266,757					
3206 Vocational Education	59,862	29,155	30,707						
3990 Other State Sources	1,790,780	1,154,135	181,615	328,427		116,581			10,022
3000 Total State Revenue	522,194,973	509,439,788	5,554,430	5,728,702	189	151,526	1,294,615	0	25,724

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RESOURCES	TOTAL	100 GENERAL	200 SPECIAL REVENUE FUNDS FEDERAL	200 SPECIAL REVENUE FUNDS OTHER	300 DEBT SERVICE	400 CAPITAL PROJECTS	500 ENTERPRISE	600 INTERNAL SERVICES	700 TRUST & AGENCY
REVENUE FROM FEDERAL SOURCES									
4101 Federal Wildlife Refuge Funds	64,320	64,320							
4301 Special Projects (PL 93-380)	821,845	4,609	817,236						
4311 Indian Education	504,802		504,802						
4348 Reimb. of Energy Expenditures	558,072	75,417	249,576			233,079			
4501 ECIA Chapter 1	33,554,881	140,761	33,414,120						
4502 ECIA Chapter 2 (Block Grant)	3,996,417	42,066	3,954,351						
4505 School Nutrition	26,054,973	3,302,318	166,751				22,585,904		
4506 Vocational Education	2,071,818	69,161	2,002,657						
4507 CETA - JTPA	640,934	16,422	624,512						
4508 PL 94-142 Handicapped	9,057,685	289,246	8,768,439						
4515 PL 89-313, Handicapped	291,402	16,629	274,773						
4520 Transition Program (Refugees)	207,610	16,031	191,579						
4801 Federal Forest Fees	28,490,306	28,416,015	74,291						
4802 PL 874-Impact Aid for Ops.	2,760,120	2,703,148	29,050			27,922			
4803 Coos Bay Wagon Road	522,112	522,112							
4990 Other Fed. Revenues/Refunds	2,961,217	494,765	1,971,499	1,230		24,284	464,439		5,000
4000 Total Federal Revenue	112,558,515	36,173,021	53,043,636	1,230	0	285,285	23,050,343	0	5,000
OTHER SOURCES									
5100 Sale of Bonds	10,457,435	5,672				10,451,763			
5150 Loan Receipts (Short Term)	37,580	953		6,707		29,920			
5200 Interfund Transfers	50,517,160	2,440,935	1,979,663	3,743,093	9,916,003	18,316,921	2,410,218	8,365,677	3,344,651
5300 Sale/Comp.for Loss of Assets	4,550,232	2,019,916		17,385	115	1,783,089	378,485	247,930	103,311
5400 Long-Term Lease/Purchase	2,059,102	422,029		808,213		828,860			
5000 Total Other Sources	67,621,509	4,889,505	1,979,663	4,575,398	9,916,118	31,410,552	2,788,703	8,613,607	3,447,962
50000 Beginning Cash Balance/ Net Working Capital	359,345,307	199,123,334	1,482,098	4,712,265	31,226,996	73,236,329	8,577,659	23,211,150	17,775,476
60000 TOTAL RECEIPTS & BALANCE	2,414,635,232	1,946,449,990	65,684,140	17,588,466	111,956,134	116,247,281	63,311,865	42,661,358	50,735,998
60000 TOTAL RECEIPTS & BALANCE	2,414,635,232	1,946,449,990	65,684,140	17,588,466	111,956,134	116,247,281	63,311,865	42,661,358	50,735,998
5200 deduct Transfers of Funds	50,517,160	2,440,935	1,979,663	3,743,093	9,916,003	18,316,921	2,410,218	8,365,677	3,344,651
TOTAL UNDUPLICATED RECEIPTS & BAL.	2,364,118,072	1,944,009,055	63,704,477	13,845,373	102,040,131	97,930,361	60,901,647	34,295,681	47,391,347
200000 TOTAL EXP. & ENDING BALANCE	2,414,635,232	1,946,449,990	65,684,140	17,588,466	111,956,134	116,247,281	63,311,865	42,661,358	50,735,998
4300 deduct Transfers of Funds	50,517,160	46,673,205	359,825	494,870	599,191	1,323,635	977,292	15,000	74,142
TOTAL UNDUPLICATED EXPEN.& END.BAL.	2,364,118,072	1,899,776,785	65,324,315	17,093,596	111,356,943	114,923,646	62,334,573	42,646,358	50,661,856

AUDITED STATE TOTAL - 1986-87 ALL FUNDS	ALL FUNDS TOTAL	GENERAL FUND TOTAL	FEDERAL PROJECTS FUND TOTAL	OTHER SPEC. REVENUE FUND TOTAL	DEBT SERVICE FUND TOTAL	CAPITAL PROJECTS FUND TOTAL	ENTERPRISE FUND TOTAL	INTERNAL SERVICES FUND TOTAL	TRUST & AGENCY FUND TOTAL
1111 Elementary	408,618,958	401,159,882	6,648,610	110,503		1,181	26,615	554,283	117,884
1112 Cocurricular-Elementary	4,103,676	1,999,926	90,550	21,008					1,992,192
1121 Middle/JHS	152,972,786	151,320,777	1,397,658	9,156		28,816	27,905	37,954	150,520
1122 Cocurricular-JHS	10,875,729	6,017,045	20,592			842			4,837,250
1131 High School	297,055,978	290,809,119	4,037,376	15,445		69,842	430,203	367,640	1,326,353
1132 Cocurricular-High School	48,399,664	29,080,384	8,194			12,600	60,281	1,301	19,236,904
1140 Prekindergarten	4,609,612	3,529,695	1,079,917						
1210 Gifted & Talented	5,280,037	4,851,538	421,919	4,672			1,907		
1220 Mentally Retarded	18,972,695	16,400,073	2,571,982						640
1230 Physically Handicapped	13,730,741	4,866,471	5,119,950	3,726,106		6,534			11,680
1240 Emotionally Disturbed	8,779,656	6,258,888	1,836,852	683,916					
1250 Culturally Different	6,993,247	5,202,148	1,791,098						
1260 Learning Disabilities	54,671,236	37,882,157	16,782,792	113		197	3,429	2,548	
1290 Other Special Programs	29,921,852	19,360,677	9,683,354	844,287					33,534
1300 Adult/Continuing Education	572,254	341,913	23,536	156,275			3,996		46,534
1400 Summer School	1,526,275	1,293,146	180,466	48,234					4,429
1000 INSTRUCTION	1,067,084,395	980,373,840	51,694,847	5,619,715		120,012	554,336	963,726	27,757,920
2110 Attendance & Social Work	7,282,999	6,426,402	813,168	25,377		480			17,572
2120 Guidance Services	39,920,761	39,084,989	822,713	1,683		129		1,576	9,672
2130 Health Services	4,219,974	4,048,152	151,479	3,969				14,912	1,462
2140 Psychological Services	7,655,959	5,304,571	2,351,388						
2150 Speech Pathology & Audiology	5,297,710	4,556,632	719,398	21,680					
2200 Instructional Staff	92,519,322	87,907,189	3,967,293	26,813		314,847	11,322	34,560	257,298
2300 General Administration	41,947,553	41,221,579	353,531	16,788		11,693		336,541	7,421
2400 School Administration	129,622,737	128,979,577	234,015	211,397		25,741		128,448	43,559
2510 Direction	6,209,057	4,699,969	4,415	9,574		1,495	28,576	221,498	1,243,530
2520 Fiscal Services	30,635,657	20,967,274	212,454		3,616,461	797,510	1,752	4,659,004	381,202
2530 Facilities Acquisition & Construction	54,871,853	11,303,270	79,851	1,518,029		41,755,606	46,539	164,497	4,062
2540 Operation & Maintenance	225,587,689	221,510,519	387,820	515,671		2,680,379	320,412	166,629	6,259
2550 Student Transportation	79,457,235	74,737,828	124,058	3,882,702		54,454	421,928	98,607	137,658
2560 Food Services	62,367,965	11,001,406	160,657			10,663	51,192,470	1,058	1,711
2570 Internal Services	19,930,839	10,137,497	143,328	39,948			33,064	9,476,365	100,637
2600 Central	26,753,383	23,101,929	1,410,506	2,777			11,658	1,455,903	770,610
2000 SUPPORTING SERVICES	834,280,693	694,988,781	11,936,074	6,276,408	3,616,461	45,652,996	52,067,721	16,759,598	2,982,653
3000 COMMUNITY SERVICES	4,408,624	2,659,488	523,161	281,670			623,207	2,043	319,055
4100 Payments to LEAs	11,290,313	10,757,321	419,167	102,282				371	11,172
4300 Transfers of Funds	50,517,160	46,673,204	359,825	494,870	599,191	1,323,635	977,292	15,000	74,143
5000 DEBT SERVICE	85,771,627	3,323,878		82,620	82,229,078	131,625	4,426		
80000 ENDING BALANCE	361,282,420	207,673,477	751,069	4,730,902	25,511,404	69,019,013	9,084,883	24,920,620	19,591,053
280000 TOTAL EXPENDITURES & ENDING BAL.	2,414,635,232	1,946,449,990	65,684,142	17,588,467	111,956,134	116,247,281	63,311,865	42,661,358	50,735,996

AUDITED STATE TOTAL - 1986-87 GENERAL FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	401,159,882	284,424,950	96,838,307	2,485,919	15,452,434	1,774,332	183,941	
1112 Cocurricular-Elementary	1,999,926	1,173,274	286,253	217,691	282,559	32,953	7,196	
1121 Middle/JHS	151,320,777	107,779,844	36,341,596	874,238	5,146,845	1,141,553	36,701	
1122 Cocurricular-JHS	6,017,045	3,726,158	983,721	439,321	698,250	112,042	57,553	
1131 High School	290,809,119	202,034,722	67,792,708	3,911,910	12,618,868	4,236,155	214,756	
1132 Cocurricular-High School	29,080,384	14,839,814	3,817,252	5,787,307	3,858,983	546,395	230,633	
1140 Prekindergarten	3,529,695	2,448,955	947,404	35,885	89,925	7,291	235	
1210 Gifted & Talented	4,851,538	3,231,099	1,072,711	326,651	178,234	31,361	11,483	
1220 Mentally Retarded	16,400,073	11,221,594	4,071,471	812,459	251,294	35,214	8,042	
1230 Physically Handicapped	4,866,471	2,931,411	1,048,791	791,195	71,833	21,914	1,328	
1240 Emotionally Disturbed	6,258,888	4,149,697	1,497,800	511,343	80,377	15,640	4,031	
1250 Culturally Different	5,202,148	3,746,641	1,365,705	45,118	40,756	3,364	565	
1260 Learning Disabilities	37,882,157	26,416,606	9,593,250	1,112,299	662,260	90,119	7,623	
1290 Other Special Programs	19,360,677	12,018,965	4,219,396	2,829,686	253,384	35,594	3,651	
1300 Adult/Continuing Education	341,913	241,860	57,553	32,538	9,962			
1400 Summer School	1,293,146	944,426	261,269	36,767	36,781	12,134	1,768	
1000 INSTRUCTION	980,373,840	681,330,017	230,195,186	20,250,327	39,732,744	8,096,061	769,505	
2110 Attendance & Social Work	6,426,402	4,106,945	1,502,311	570,191	127,617	114,688	4,651	
2120 Guidance Services	39,084,989	28,162,696	9,483,907	745,267	462,487	215,571	15,061	
2130 Health Services	4,048,152	2,374,473	846,802	593,880	158,559	25,427	49,011	
2140 Psychological Services	5,304,571	3,277,886	1,123,172	638,624	199,782	59,416	5,691	
2150 Speech Pathology & Audiology	4,556,632	3,206,670	1,097,097	196,751	53,807	2,144	163	
2200 Instructional Staff	87,907,189	48,123,584	18,223,208	5,916,895	13,016,078	2,392,508	234,916	
2300 General Administration	41,221,579	18,071,195	6,637,960	9,207,419	997,955	425,069	5,881,982	
2400 School Administration	128,979,577	89,424,655	30,828,308	4,881,825	2,221,649	1,202,717	420,424	
2510 Direction	4,699,969	2,574,080	927,145	771,315	102,870	55,812	268,746	
2520 Fiscal Services	20,967,274	11,745,027	5,167,663	2,404,250	439,880	411,366	799,089	
2530 Facilities Acquisition & Construction	11,303,270	1,360,326	449,705	1,342,867	304,178	7,798,653	47,541	
2540 Operation & Maintenance	221,510,519	84,700,609	32,854,649	73,106,119	21,742,144	6,146,014	2,960,985	
2550 Student Transportation	74,737,828	22,405,095	9,770,146	30,333,321	6,054,213	4,784,100	1,390,953	
2560 Food Services	11,001,406	4,881,606	2,493,367	151,067	3,198,138	269,491	7,737	
2570 Internal Services	10,137,497	4,990,557	1,955,856	1,938,064	783,324	440,741	28,956	
2600 Central	23,101,929	10,150,653	4,687,133	5,129,694	1,083,788	1,963,573	87,088	
2000 SUPPORTING SERVICES	694,988,781	339,556,055	128,048,427	137,927,548	50,946,469	26,307,289	12,202,993	
3000 COMMUNITY SERVICES	2,659,488	1,497,935	460,381	546,437	101,850	49,924	2,961	
4100 Payments to LEAs	10,757,321			10,757,321				
4300 Transfers of Funds	46,673,204							46,673,204
5000 DEBT SERVICE	3,323,878						3,323,878	
80000 ENDING BALANCE	207,673,477							207,673,477
200000 TOTAL EXPENDITURES AND ENDING BAL.	1,946,449,990	1,022,384,007	358,703,994	169,481,633	90,781,063	34,453,274	16,299,337	254,346,681

AUDITED STATE TOTAL - 1986-87 OTHER SPECIAL REVENUE FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	110,503	56,658	21,830	10,156	5,173	16,686		
1112 Cocurricular-Elementary	21,008				21,008			
1121 Middle/JHS	9,156			345	4,586	4,174	51	
1122 Cocurricular-JHS	0							
1131 High School	15,445	5,284	2,001	136	2,791	5,215	18	
1132 Cocurricular-High School	0							
1140 Prekindergarten	0							
1210 Gifted & Talented	4,672	497	36	1,587	1,318	1,214	20	
1220 Mentally Retarded	0							
1230 Physically Handicapped	3,726,106	2,536,124	847,463	252,727	68,335	21,457		
1240 Emotionally Disturbed	683,916	439,617	161,546	69,851	10,593	2,099	210	
1250 Culturally Different	0							
1260 Learning Disabilities	113	83	30					
1290 Other Special Programs	844,287	583,002	194,120	40,611	19,686	6,858	10	
1300 Adult/Continuing Education	156,275	54,951	6,402	77,748	17,174			
1400 Summer School	48,234	35,665	8,555	846	2,565		603	
1000 INSTRUCTION	5,619,715	3,711,881	1,241,983	454,007	153,229	57,703	912	
2110 Attendance & Social Work	25,377	15,088	6,177	4,112				
2120 Guidance Services	1,683	534		1,149				
2130 Health Services	3,969			3,621	348			
2140 Psychological Services	0							
2150 Speech Pathology & Audiology	21,680	11,500	4,099	6,081				
2200 Instructional Staff	26,813	7,554	4,683	4,006	3,892	5,627	1,051	
2300 General Administration	16,788			16,788				
2400 School Administration	211,397	141,647	47,868	19,952	1,510		420	
2510 Direction	9,574			1,540			8,034	
2520 Fiscal Services	0							
2530 Facilities Acquisition & Construction	1,518,029			13,002		46,502	1,458,525	
2540 Operation & Maintenance	515,671	211,911	47,516	216,971	21,788	17,485		
2550 Student Transportation	3,882,702	467,756	143,061	238,009	61,201	2,893,624	79,051	
2560 Food Services	0							
2570 Internal Services	39,948				13		39,935	
2600 Central	2,777			2,777				
2000 SUPPORTING SERVICES	6,276,708	855,990	253,404	528,008	88,752	2,963,238	1,587,016	
3000 COMMUNITY SERVICES	281,670	136,434	29,802	59,686	50,607	4,861	280	
4100 Payments to LEAs	102,282			102,282				
4300 Transfers of Funds	494,870							494,870
5000 DEBT SERVICE	82,620						82,620	
80000 ENDING BALANCE	4,730,902							4,730,902
200000 TOTAL EXPENDITURES AND ENDING BAL.	17,588,467	4,704,305	1,525,189	1,143,983	292,588	3,025,802	1,670,828	5,225,772

AUDITED STATE TOTAL - 1986-87 FEDERAL PROJECTS FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	6,648,610	4,395,490	1,623,559	290,685	154,340	182,698	1,838	
1112 Cocurricular-Elementary	90,550	67,071	23,124	8			347	
1121 Middle/JHS	1,397,658	861,488	309,092	177,765	18,256	30,936	121	
1122 Cocurricular-JHS	20,592	15,862	4,730					
1131 High School	4,037,376	1,859,523	619,767	199,092	465,840	890,028	3,126	
1132 Cocurricular-High School	8,194	1,930	159	128	661	5,316		
1140 Prekindergarten	1,079,917	722,259	258,580	76,634	20,007	2,437		
1210 Gifted & Talented	421,919	204,876	52,434	105,744	43,930	9,575	5,360	
1220 Mentally Retarded	2,571,982	1,635,088	575,351	294,725	33,687	32,856	275	
1230 Physically Handicapped	5,119,950	3,305,676	1,211,039	397,078	95,220	54,356	56,582	
1240 Emotionally Disturbed	1,836,852	1,232,986	439,539	120,004	29,077	11,014	4,232	
1250 Culturally Different	1,791,098	1,234,779	428,292	60,789	47,604	10,955	8,679	
1260 Learning Disabilities	16,782,792	11,597,405	4,196,166	313,860	365,669	264,240	45,451	
1290 Other Special Programs	9,683,354	6,139,037	2,307,700	590,232	321,705	234,389	90,290	
1300 Adult/Continuing Education	23,536			9,536	2,893	11,107		
1400 Summer School	180,466	91,546	20,412	60,574	6,595		1,339	
1000 INSTRUCTION	51,694,847	33,365,017	12,069,944	2,696,853	1,605,484	1,739,908	217,640	
2110 Attendance & Social Work	813,168	488,570	157,020	116,100	36,615	10,135	4,728	
2120 Guidance Services	822,713	506,840	168,764	81,163	53,364	10,309	2,273	
2130 Health Services	151,479	32,204	8,903	92,964	17,408			
2140 Psychological Services	2,351,388	1,395,016	471,011	257,070	167,435	60,562	294	
2150 Speech Pathology & Audiology	719,398	496,575	173,882	14,632	10,247	23,422	640	
2200 Instructional Staff	3,967,293	1,541,509	509,752	444,679	695,788	753,590	21,975	
2300 General Administration	353,531	184,883	71,839	61,313	28,630	1,738	5,128	
2400 School Administration	234,015	77,319	25,712	122,493	7,807	684		
2510 Direction	4,415	3,956	459					
2520 Fiscal Services	212,454	12,016	3,609	80,121	949	2,614	113,145	
2530 Facilities Acquisition & Construction	79,851			5,928		72,573	1,350	
2540 Operation & Maintenance	387,820	171,559	38,001	26,394	12,540	139,326		
2550 Student Transportation	124,058	6,902	1,796	105,144	5,486	4,627	103	
2560 Food Services	160,657	59,169	17,618	1,727	82,143			
2570 Internal Services	143,328			143,328				
2600 Central	1,410,506	525,059	171,301	96,389	70,958	25,395	521,404	
2000 SUPPORTING SERVICES	11,936,074	5,501,577	1,819,667	1,649,445	1,189,370	1,104,975	671,040	
3000 COMMUNITY SERVICES	523,161	332,051	120,367	39,165	21,968	2,551	7,059	
4100 Payments to LEAs	419,167			419,167				
4300 Transfers of Funds	359,825							359,825
5000 DEBT SERVICE	0							
80000 ENDING BALANCE	751,069							751,069
200000 TOTAL EXPENDITURES AND ENDING BAL.	65,684,142	39,198,645	14,009,978	4,804,630	2,816,822	2,847,434	895,739	1,110,894

AUDITED STATE TOTAL - 1986-87

DEBT SERVICE FUND	ACTUAL FUND TOTAL	(300) SERVICES	(610) PRINCIPAL	(620) INTEREST	(690) OTHER	(700) TRANSFERS
5000 Debt Service	82,229,078	23,736	39,294,049	30,862,878	12,048,416	
2520 Fiscal Services	3,616,461	3,616,461				
4300 Transfers	599,191					599,191
80000 Ending Balance	25,511,404					25,511,404
200000 Total Expenditures	111,956,134	3,640,197	39,294,049	30,862,878	12,048,416	26,110,595

AUDITED STATE TOTAL - 1986-87 CAPITAL PROJECTS FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	1,181					1,181		
1112 Cocurricular-Elementary	0							
1121 Middle/JHS	28,816				1,555	27,261		
1122 Cocurricular-JHS	842					842		
1131 High School	69,842	13,327	949	24,751	11,820	18,995		
1132 Cocurricular-High School	12,600				26	12,574		
1140 Prekindergarten	0							
1210 Gifted & Talented	0							
1220 Mentally Retarded	0							
1230 Physically Handicapped	6,534				2,672	3,862		
1240 Emotionally Disturbed	0							
1250 Culturally Different	0							
1260 Learning Disabilities	197					197		
1290 Other Special Programs	0							
1300 Adult/Continuing Education	0							
1400 Summer School	0							
1000 INSTRUCTION	120,012	13,327	949	24,751	16,073	64,912	0	
2110 Attendance & Social Work	480			480				
2120 Guidance Services	129					129		
2130 Health Services	0							
2140 Psychological Services	0							
2150 Speech Pathology & Audiology	0							
2200 Instructional Staff	314,847			2,503	3,230	309,114		
2300 General Administration	11,693			11,693				
2400 School Administration	25,741			456		25,285		
2510 Direction	1,495	1,307					188	
2520 Fiscal Services	797,510			73,591	18,821	701,820	3,278	
2530 Facilities Acquisition & Construction	41,755,606	3,109,117	859,087	7,424,887	1,946,104	28,359,787	56,624	
2540 Operation & Maintenance	2,680,379	39,534	5,866	1,688,051	149,876	795,966	1,086	
2550 Student Transportation	54,454				1,036	53,418		
2560 Food Services	10,663				950	9,713		
2570 Internal Services	0							
2600 Central	0							
2000 SUPPORTING SERVICES	45,652,996	3,149,958	864,953	9,201,661	2,120,017	30,255,232	61,176	
3000 COMMUNITY SERVICES	0							
4100 Payments to LEAs	0							
4300 Transfers of Funds	1,323,635							1,323,635
5000 DEBT SERVICE	131,624						131,624	
80000 ENDING BALANCE	69,019,013							69,019,013
200000 TOTAL EXPENDITURES AND ENDING BAL.	116,247,281	3,163,285	865,902	9,226,412	2,136,090	30,320,144	192,800	70,342,648

AUDITED STATE TOTAL - 1986-87 ENTERPRISE FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	26,615	19,366	7,249					
1112 Cocurricular-Elementary	0							
1121 Middle/JHS	27,905				999	26,906		
1122 Cocurricular-JHS	0							
1131 High School	430,203	81,622	28,325	25,927	147,435	139,446	7,448	
1132 Cocurricular-High School	60,281	5,630	1,245	17,340	36,066			
1140 Prekindergarten	0							
1210 Gifted & Talented	1,907			86	1,821			
1220 Mentally Retarded	0							
1230 Physically Handicapped	0							
1240 Emotionally Disturbed	0							
1250 Culturally Different	0							
1260 Learning Disabilities	3,429					3,429		
1290 Other Special Programs	0							
1300 Adult/Continuing Education	3,996			3,799	197			
1400 Summer School	0							
1000 INSTRUCTION	554,336	106,618	36,819	47,152	186,518	169,781	7,448	
2110 Attendance & Social Work	0							
2120 Guidance Services	0							
2130 Health Services	0							
2140 Psychological Services	0							
2150 Speech Pathology & Audiology	0							
2200 Instructional Staff	11,322				11,322			
2300 General Administration	0							
2400 School Administration	0							
2510 Direction	28,576	20,480	8,096					
2520 Fiscal Services	1,752			1,752				
2530 Facilities Acquisition & Construction	46,539			10,790	3,391	32,108	250	
2540 Operation & Maintenance	320,412	4,483	1,474	223,503	21,210	59,238	10,504	
2550 Student Transportation	421,928	143,171	52,960	4,166	210,032	11,547	52	
2560 Food Services	51,192,470	15,833,233	6,762,059	6,649,366	20,717,665	1,205,462	24,685	
2570 Internal Services	33,064	10,885	5,226	5,780	11,173			
2600 Central	11,658		11,658					
2000 SUPPORTING SERVICES	52,067,721	16,012,252	6,841,473	6,895,357	20,974,793	1,308,355	35,491	
3000 COMMUNITY SERVICES	623,207	304,511	99,443	121,842	48,352	23,781	25,278	
4100 Payments to LEAs	0							
4300 Transfers of Funds	977,292							977,292
5000 DEBT SERVICE	4,426						4,426	
80000 ENDING BALANCE	9,084,883							9,084,883
200000 TOTAL EXPENDITURES AND ENDING BAL.	63,311,865	16,423,381	6,977,735	7,064,351	21,209,663	1,501,917	72,643	10,062,175

AUDITED STATE TOTAL - 1986-87 INTERNAL SERVICES FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	554,283		551,405	31	123	2,724		
1112 Cocurricular-Elementary	0							
1121 Middle/JHS	37,954		35,640		119	2,195		
1122 Cocurricular-JHS	0							
1131 High School	367,640		337,093	319	5,804	24,424		
1132 Cocurricular-High School	1,301		15		1,286			
1140 Prekindergarten	0							
1210 Gifted & Talented	0							
1220 Mentally Retarded	0							
1230 Physically Handicapped	0							
1240 Emotionally Disturbed	0							
1250 Culturally Different	0							
1260 Learning Disabilities	2,548		2,548					
1290 Other Special Programs	0							
1300 Adult/Continuing Education	0							
1400 Summer School	0							
1000 INSTRUCTION	963,726	0	926,701	350	7,332	29,343	0	
2110 Attendance & Social Work	0							
2120 Guidance Services	1,576		1,424		152			
2130 Health Services	14,912		12,291	2,621				
2140 Psychological Services	0							
2150 Speech Pathology & Audiology	0							
2200 Instructional Staff	34,560		32,981		860	719		
2300 General Administration	336,541		10,637	84,357	5,349	5,035	231,163	
2400 School Administration	128,448		127,156			1,292		
2510 Direction	221,498		221,498					
2520 Fiscal Services	4,659,004	226,101	1,210,122	3,191,497	11,305	17,650	2,329	
2530 Facilities Acquisition & Construction	164,497			24,731		139,766		
2540 Operation & Maintenance	166,629		37,066	27,031	25,383	8,876	68,273	
2550 Student Transportation	98,607		96,732	1,875				
2560 Food Services	1,058		1,058					
2570 Internal Services	9,476,365	436,554	177,093	6,504,553	900,493	29,598	1,428,074	
2600 Central	1,455,903	77,809	304,263	125,981	106,124	1,359	840,367	
2000 SUPPORTING SERVICES	16,759,598	740,464	2,232,321	9,962,646	1,049,666	204,295	2,570,206	
3000 COMMUNITY SERVICES	2,043		2,043					
4100 Payments to LEAs	371			371				
4300 Transfers of Funds	15,000							15,000
5000 DEBT SERVICE	0							
80000 ENDING BALANCE	24,920,620							24,920,620
200000 TOTAL EXPENDITURES AND ENDING BAL.	42,661,358	740,464	3,161,065	9,963,367	1,056,998	233,638	2,570,206	24,935,620

AUDITED STATE TOTAL - 1986-87 TRUST & AGENCY FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary.....	117,884			1,079	111,401		5,404	
1112 Cocurricular-Elementary	1,992,192	557	12,842	65,926	1,725,581	19,742	167,544	
1121 Middle/JHS.....	150,520			27,535	116,007	1,298	5,680	
1122 Cocurricular-JHS	4,837,250	56,721	15,226	143,660	4,332,762	20,008	268,873	
1131 High School.....	1,326,353			81,786	707,655	103,276	433,636	
1132 Cocurricular-High School	19,236,904	152,170	37,128	828,654	16,542,664	127,393	1,548,894	
1140 Prekindergarten.....	0							
1210 Gifted & Talented	0							
1220 Mentally Retarded.....	640						640	
1230 Physically Handicapped	11,680			2,105	7,166	929	1,480	
1240 Emotionally Disturbed.....	0							
1250 Culturally Different	0							
1260 Learning Disabilities.....	0							
1290 Other Special Programs	33,534				32,384		1,150	
1300 Adult/Continuing Education...	46,534			46,534				
1400 Summer School	4,429			1,671	2,758			
1000 INSTRUCTION----------	27,757,920	209,448	65,196	1,198,950	23,578,378	272,646	2,433,301	
2110 Attendance & Social Work	17,572			1,200	15,362		1,010	
2120 Guidance Services.....	9,672			6,957			2,715	
2130 Health Services	1,462			438	1,024			
2140 Psychological Services.....	0							
2150 Speech Pathology & Audiology	0							
2200 Instructional Staff.....	257,298	40,195	15,533	21,212	176,075	2,235	2,048	
2300 General Administration	7,421						7,421	
2400 School Administration.....	43,559	30,220	8,647	2,486	2,177		29	
2510 Direction	1,243,530		1,233,616				9,914	
2520 Fiscal Services.....	381,202		16,946	1,326			362,930	
2530 Facilities Acquisition & Construction	4,062					4,062		
2540 Operation & Maintenance.....	6,259			3,934	872	1,453		
2550 Student Transportation	137,658	11,434	3,955	39,232	2,708	80,202	127	
2560 Food Services.....	1,711			1,711				
2570 Internal Services	100,637	41,600	59,037					
2600 Central.....	770,610	368,001	287,069	59,013	56,273	214	40	
2000 SUPPORTING SERVICES----------	2,982,653	491,450	1,624,803	137,508	254,491	88,166	386,234	
3000 COMMUNITY SERVICES----------	319,055	213,801	34,029	28,592	19,976	1,930	20,727	
4100 Payments to LEAs	11,172			11,172				
4300 Transfers of Funds	74,142							74,142
5000 DEBT SERVICE----------	0							
80000 ENDING BALANCE----------	19,591,057							19,591,057
200000 TOTAL EXPENDITURES AND ENDING BAL.	50,735,999	914,699	1,724,028	1,376,223	23,852,845	362,742	2,840,262	19,665,199

AUDITED STATE TOTAL - 1986-87 ALL FUNDS	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	408,618,958	288,896,464	99,042,350	2,787,869	15,723,471	1,977,621	191,183	
1112 Cocurricular-Elementary	4,103,676	1,240,902	322,219	283,625	2,029,148	52,695	175,087	
1121 Middle/JHS	152,972,786	108,641,332	36,686,328	1,079,883	5,288,367	1,234,323	42,553	
1122 Cocurricular-JHS	10,875,729	3,798,741	1,003,677	582,981	5,031,012	132,892	326,426	
1131 High School	297,055,978	203,994,478	68,780,843	4,243,921	13,960,212	5,417,540	658,984	
1132 Cocurricular-High School	48,399,664	14,999,544	3,855,799	6,633,429	20,439,686	691,678	1,779,527	
1140 Prekindergarten	4,609,612	3,171,214	1,205,984	112,519	109,932	9,728	235	
1210 Gifted & Talented	5,280,037	3,436,472	1,125,181	434,068	225,303	42,150	16,863	
1220 Mentally Retarded	18,972,695	12,856,682	4,646,822	1,107,184	284,981	68,070	8,957	
1230 Physically Handicapped	13,730,741	8,773,211	3,107,292	1,443,104	245,225	102,518	59,390	
1240 Emotionally Disturbed	8,779,656	5,822,300	2,098,885	701,198	120,047	28,753	8,473	
1250 Culturally Different	6,993,247	4,981,420	1,793,997	105,907	88,360	14,319	9,244	
1260 Learning Disabilities	54,671,236	38,014,094	13,791,994	1,426,159	1,027,930	357,985	53,074	
1290 Other Special Programs	29,921,852	18,741,004	6,721,216	3,460,529	627,159	276,841	95,101	
1300 Adult/Continuing Education	572,254	296,811	63,955	170,155	30,226	11,107	0	
1400 Summer School	1,526,275	1,071,637	290,236	99,858	48,699	12,134	3,710	
1000 INSTRUCTION	1,067,084,395	718,736,308	244,536,779	24,672,390	65,279,758	10,430,354	3,428,806	
2110 Attendance & Social Work	7,282,999	4,610,603	1,665,508	692,083	179,594	124,823	10,389	
2120 Guidance Services	39,920,761	28,670,070	9,654,094	834,536	516,002	226,009	20,049	
2130 Health Services	4,219,974	2,406,677	867,996	693,524	177,339	25,427	49,011	
2140 Psychological Services	7,655,959	4,672,902	1,594,183	895,694	367,217	119,978	5,985	
2150 Speech Pathology & Audiology	5,297,710	3,714,745	1,275,078	217,464	64,054	25,566	803	
2200 Instructional Staff	92,519,322	49,712,842	18,786,157	6,389,294	13,907,246	3,463,793	259,990	
2300 General Administration	41,947,553	18,256,078	6,720,436	9,381,570	1,031,934	431,842	6,125,694	
2400 School Administration	129,622,737	89,673,841	31,037,691	5,027,212	2,233,143	1,229,978	420,873	
2510 Direction	6,209,057	2,599,823	2,390,814	772,855	102,870	55,812	286,882	
2520 Fiscal Services	30,635,657	11,983,144	6,398,340	9,368,997	470,955	1,133,450	1,280,771	
2530 Facilities Acquisition & Construction	54,871,853	4,469,443	1,308,792	8,822,206	2,253,673	36,453,451	1,564,289	
2540 Operation & Maintenance	225,587,689	85,128,096	32,984,572	75,292,002	21,973,813	7,168,358	3,040,848	
2550 Student Transportation	79,457,235	23,034,358	10,068,650	30,721,747	6,334,676	7,827,518	1,470,286	
2560 Food Services	62,367,965	20,774,008	9,274,101	6,803,872	23,998,896	1,484,666	32,422	
2570 Internal Services	19,930,839	5,479,596	2,197,212	8,591,725	1,695,003	470,339	1,496,965	
2600 Central	26,753,383	11,121,522	5,461,424	5,413,854	1,317,143	1,990,541	1,448,899	
2000 SUPPORTING SERVICES	834,280,693	366,307,747	141,685,047	169,918,635	76,623,558	62,231,549	17,514,156	
3000 COMMUNITY SERVICES	4,408,624	2,484,732	746,065	795,722	242,753	83,047	56,305	
4100 Payments to LEAs	11,290,313			11,290,313				
4300 Transfers of Funds	50,517,160							50,517,160
5000 DEBT SERVICE	85,771,627						85,771,627	
80000 ENDING BALANCE	361,282,420							361,282,420
200000 TOTAL EXPENDITURES AND ENDING BAL.	2,414,635,232	1,087,528,787	386,967,891	206,677,060	142,146,069	72,744,951	106,770,895	411,799,579